

UNEMPLOYMENT INSURANCE



A GUIDE TO BENEFITS AND EMPLOYMENT SERVICES

This booklet is issued by the California Employment Development Department. It contains general information about your rights, responsibilities, and benefits under the California Unemployment Insurance laws. The information is not intended to cover all provisions of the law. For specific information regarding your claim, call the Employment Development Department. The telephone numbers are listed inside this handbook.



Employment
Development
Department

Bilingual Representatives Available

State of California

**READ THIS HANDBOOK COMPLETELY AND
CAREFULLY**

Failure to follow the instructions in this handbook, make timely inquiries when necessary, report as directed, file required documents in a timely manner, or file claim forms as directed may result in delay or loss of your unemployment benefits.

Do not rely on advice from friends or relatives. If you do not understand something or have a problem with your claim, call the Employment Development Department (EDD), Unemployment Insurance (UI) office.

If you want or need in-person assistance with Unemployment Insurance (UI), call our toll free telephone number for directions to the nearest EDD location.

EDD UI Toll Free Telephone Numbers

Inside California:

English 1-800-300-5616
Spanish 1-800-326-8937
Cantonese 1-800-547-3506
Vietnamese 1-800-547-2058

**Outside California but within the United States,
Canada, Puerto Rico, or the Virgin Islands:**
1-800-250-3913

TTY (Non Voice) 1-800-815-9387

EDD Website for general Information:
www.edd.ca.gov

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Need help looking for a good job?



Your local Job Service provides services that can assist you in finding employment. There are no fees for these services. Refer to the **Other EDD Services** section of this handbook under **Job Services**.

INTRODUCTION

This booklet provides a general overview of the Unemployment Insurance (UI) program. For specific information about your claim, call the Employment Development Department, Unemployment Insurance (EDD UI) toll free telephone number below.

The UI program provides financial benefits for workers who are unemployed through no fault of their own, who are able to, available for, and actively seeking work as instructed. Eligibility for receiving benefits is set by law. The Employment Development Department (EDD) administers these laws. You can find California's UI eligibility requirements in the Unemployment Insurance Code.

In California, no deduction is made from the worker's wages to finance UI. It is paid entirely by employers.

Your claim is subject to periodic quality control and benefit audit reviews. There are severe administrative and/or criminal penalties imposed on individuals found guilty of UI fraud. Claimants reporting false information to obtain UI benefits may be subject to those penalties.

EDD UI Toll Free Telephone Numbers Inside California:

English	1-800-300-5616
Spanish	1-800-326-8937
Cantonese	1-800-547-3506
Vietnamese	1-800-547-2058

**Outside California but within the United States,
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YOUR CLAIM FOR UNEMPLOYMENT INSURANCE BENEFITS HAS BEEN FILED

NOTICE OF UNEMPLOYMENT INSURANCE AWARD

The Notice of Unemployment Insurance Award provides information about when your claim begins, your award and the earnings upon which the claim is based. It also gives instructions regarding your requirement to seek work. Each of the numbered items is explained on the following pages.

Notice of Unemployment Insurance Award Sample

EDD OFFICE

P. O. BOX 0000

CITY, STATE CA 0000-0000



Serving the People of California

Mail Date: 07/08/96
SSN: 123-45-6789

Your name here
Your address here
City, State, Zip code

NOTICE OF UNEMPLOYMENT INSURANCE AWARD

- | | |
|---|---|
| 1. Claim Beginning Date: 07-07-1996 | 2. Claim Ending Date: 07-05-1997 |
| 3. Maximum Benefit Amount: \$ 5,850.00 | 4. Weekly Benefit Amount: \$225 |
| 5. Total Wages: \$17,799.97 | 6. Highest Quarter Earnings: \$7,489.73 |
| 7. This item does not apply to your claim | |
| 8. This item does not apply to your claim | |
| 9. This item does not apply to your claim | |

10. Employee Name 11. Employee Wages for the Calendar Quarter Ending: 12. Employer Name

	<u>Mar. 1995</u>	<u>Jun. 1995</u>	<u>Sep. 1995</u>	<u>Dec. 1995</u>	
Your name	123.60	212.79			Employer name
Your name		5999.96	1974.55		Employer name
Your name	1999.34			453.17	Employer name
Your name				7036.56	Employer name
13. Totals:	<u>2,122.94</u>	<u>6,212.75</u>	<u>1,974.55</u>	<u>7,489.73</u>	

Important Information On The Reverse Of This Form

DE429/z/ (6-96) State of California / Employment Development Department

It is important to check the Notice of Unemployment Insurance Award carefully to make sure that all employers you worked for during the quarters shown are listed.

If you told EDD that you worked for a federal agency or in another state when you filed your claim, your wage information is being requested from that agency or state.

You will receive an amended notice when the federal wages or other state's wages have been added. If an employer is missing, or an employer is shown that you did not work for, or the earnings appear to be incorrect, call EDD and request a correction. Please have this notice available if you call.

EXPLANATION OF ITEMS ON THE NOTICE OF UNEMPLOYMENT INSURANCE AWARD

1. **Claim Beginning Date:** Your claim begins on the Sunday of the week in which you filed your claim. It is not based on the date you became unemployed.
2. **Claim Ending Date:** This is the date your claim year ends. This date is 52 weeks from the claim beginning date. Benefits remaining on this claim cannot be paid for weeks claimed after the claim ending date. A new claim must be filed if you are still unemployed or partially unemployed after this date.
3. **Maximum Benefit Amount:** The amount shown is your maximum UI award for this claim. The maximum award is 26 times the weekly benefit amount or one-half of the total base period wages, whichever is less (see page 4, Item 5, for an explanation of the term base period). When you have received your maximum award, no further benefits are payable. You cannot file another California UI claim until your current claim year ends.
4. **Weekly Benefit Amount:** This is the amount of your weekly benefit. It is the amount you will receive each week if you meet all eligibility requirements. If you work part-time and earn more than \$25 in a week, your weekly benefit amount will be reduced by your earnings that are over \$25. In that case, the portion of the weekly benefit amount that you do not receive remains in your claim for future use until your benefit year ends (see page 12, Item 6, for more information).

5. **Total Wages:** This figure is the total amount of earnings reported by your employer(s) during the base period. These earnings were used to compute your maximum benefit amount.

Your **base period** is a 12-month period of time.

If Your Claim Begins in:	Your Base Period is the 12 Months Which Ended Last:
February, March, April	September 30
May, June, July	December 31
August, September, October	March 31
November, December, January	June 30

To establish a valid claim, you must have earned at least (1) \$1300 in one quarter of your base period, or (2) at least \$900 in your highest quarter and a total of 1.25 times your high quarter earnings in the four quarters of your base period.

A claim is invalid when there are not enough earnings to establish a claim or when there was a prior claim and the work and earnings requirement to have a later claim have not been met (see page 7, Item 9).

6. **Highest Quarter Earnings:** This is the amount you earned in the highest quarter of your base period. Your base period is divided into calendar quarters. The quarter that you were paid the highest wages determines your weekly benefit amount.

EXAMPLE: Using the Notice of Unemployment Insurance Award sample printed on page 2, the earnings for each quarter are:

<u>Quarter</u>	<u>Earnings</u>
January, February, March	\$2,122.34
April, May, June	\$6,212.75
July, August, September	\$1,974.55
October, November, December	\$7,489.73

In this example, the weekly benefit amount would be determined by the October, November, December quarter because it has the highest earnings. By using the Benefit Table on the following page, you can see that if the high quarter earnings are \$7,489.73, the weekly award is \$225.

Benefit Table

Amount of Wages in Highest Quarter	Weekly Benefit Amount	Amount of Wages in Highest Quarter	Weekly Benefit Amount	Amount of Wages in Highest Quarter	Weekly Benefit Amount
\$ 900.00-948.99	\$40	3068.00-3106.99	104	5566.68-5600.00	168
949.00-974.99	41	3107.00-3158.99	105	5600.01-5633.33	169
975.00-1000.99	42	3159.00-3197.99	106	5633.34-5666.67	170
1001.00-1026.99	43	3198.00-3236.99	107	5666.68-5700.00	171
1027.00-1052.99	44	3237.00-3288.99	108	5700.01-5733.33	172
1053.00-1078.99	45	3289.00-3327.99	109	5733.34-5766.67	173
1079.00-1117.99	46	3328.00-3379.99	110	5766.68-5800.00	174
1118.00-1143.99	47	3380.00-3418.99	111	5800.01-5833.33	175
1144.00-1169.99	48	3419.00-3470.99	112	5833.34-5866.67	176
1170.00-1195.99	49	3471.00-3509.99	113	5866.68-5900.00	177
1196.00-1221.99	50	3510.00-3561.99	114	5900.01-5933.33	178
1222.00-1247.99	51	3562.00-3600.99	115	5933.34-5966.67	179
1248.00-1286.99	52	3601.00-3652.99	116	5966.68-6000.00	180
1287.00-1312.99	53	3653.00-3704.99	117	6000.01-6033.33	181
1313.00-1338.99	54	3705.00-3743.99	118	6033.34-6066.67	182
1339.00-1364.99	55	3744.00-3795.99	119	6066.68-6100.00	183
1365.00-1403.99	56	3796.00-3847.99	120	6100.01-6133.33	184
1404.00-1429.99	57	3848.00-3899.99	121	6133.34-6166.67	185
1430.00-1455.99	58	3900.00-3938.99	122	6166.68-6200.00	186
1456.00-1494.99	59	3939.00-3990.99	123	6200.01-6233.33	187
1495.00-1520.99	60	3991.00-4042.99	124	6233.34-6266.67	188
1521.00-1546.99	61	4043.00-4079.99	125	6266.68-6300.00	189
1547.00-1585.99	62	4080.00-4116.99	126	6300.01-6333.33	190
1586.00-1611.99	63	4117.00-4153.99	127	6333.34-6366.67	191
1612.00-1637.99	64	4154.00-4190.99	128	6366.68-6400.00	192
1638.00-1676.99	65	4191.00-4227.99	129	6400.01-6433.33	193
1677.00-1702.99	66	4228.00-4264.99	130	6433.34-6466.67	194
1703.00-1741.99	67	4265.00-4301.99	131	6466.68-6500.00	195
1742.00-1767.99	68	4302.00-4338.99	132	6500.01-6533.33	196
1768.00-1806.99	69	4339.00-4375.99	133	6533.34-6566.67	197
1807.00-1832.99	70	4376.00-4412.99	134	6566.68-6600.00	198
1833.00-1871.99	71	4413.00-4449.99	135	6600.01-6633.33	199
1872.00-1897.99	72	4450.00-4486.99	136	6633.34-6666.67	200
1898.00-1936.99	73	4487.00-4523.99	137	6666.68-6700.00	201
1937.00-1975.99	74	4524.00-4560.99	138	6700.01-6733.33	202
1976.00-2001.99	75	4561.00-4597.99	139	6733.34-6766.67	203
2002.00-2040.99	76	4598.00-4634.99	140	6766.68-6800.00	204
2041.00-2066.99	77	4635.00-4671.99	141	6800.01-6833.33	205
2067.00-2105.99	78	4672.00-4708.99	142	6833.34-6866.67	206
2106.00-2144.99	79	4709.00-4745.99	143	6866.68-6900.00	207
2145.00-2170.99	80	4746.00-4782.99	144	6900.01-6933.33	208
2171.00-2209.99	81	4783.00-4819.99	145	6933.34-6966.67	209
2210.00-2248.99	82	4820.00-4856.99	146	6966.68-7000.00	210
2249.00-2287.99	83	4857.00-4893.99	147	7000.01-7033.33	211
2288.00-2326.99	84	4894.00-4930.99	148	7033.34-7066.67	212
2327.00-2352.99	85	4831.00-4966.99	149	7066.68-7100.00	213
2353.00-2391.99	86	4967.00-5000.00	150	7100.01-7133.33	214
2392.00-2430.99	87	5000.01-5033.33	151	7133.34-7166.67	215
2431.00-2469.99	88	5033.34-5066.67	152	7166.68-7200.00	216
2470.00-2508.99	89	5066.68-5100.00	153	7200.01-7233.33	217
2509.00-2547.99	90	5100.01-5133.33	154	7233.34-7266.67	218
2548.00-2586.99	91	5133.34-5166.67	155	7266.68-7300.00	219
2587.00-2625.99	92	5166.68-5200.00	156	7300.01-7333.33	220
2626.00-2664.99	93	5200.01-5233.33	157	7333.34-7366.67	221
2665.00-2703.99	94	5233.34-5266.67	158	7366.68-7400.00	222
2704.00-2742.99	95	5266.68-5300.00	159	7400.01-7433.33	223
2743.00-2781.99	96	5300.01-5333.33	160	7433.34-7466.67	224
2782.00-2820.99	97	5333.34-5366.67	161	7466.68-7500.00	225
2821.00-2859.99	98	5366.68-5400.00	162	7500.01-7533.33	226
2860.00-2898.99	99	5400.01-5433.33	163	7533.34-7566.67	227
2899.00-2937.99	100	5433.34-5466.67	164	7566.68-7600.00	228
2938.00-2989.99	101	5466.68-5500.00	165	7600.01-7633.33	229
2990.00-3028.99	102	5500.01-5533.33	166	7633.34 and over	230
3029.00-3067.99	103	5533.34-5566.67	167		

Items 7, 8, and 9 contain additional requirements which affect some claims. If the statement "this item does not apply to your claim" appears, that requirement or condition does not affect your claim.

7. **School Employee wages:** You may not be able to receive benefits that are based on school wages during a school recess period. School wages include work for an educational institution or with a nonprofit organization or any public entity employer that provided services to or on behalf of an educational institution. The maximum and weekly benefits awards shown here are the awards without the school wages. These awards are the amounts that may be payable if your claim is filed during a school recess period. If you did not have any or you did not have enough non-educational earnings, it will state "This item does not apply to your claim."
8. **Work Search Requirements:** To be eligible for UI benefits, you must conduct a reasonable effort to search for suitable work. Your individual instructions for conducting a work search are shown here. Your instructions will be one of the following:

→ **You must look for full-time work each week. If your last employer or one of the employers listed in Item 12 below was a temporary services or leasing employer, you must contact that employer to see if a new assignment is available.**

This means you are required to look for full-time work each week to remain eligible for UI benefits.

The kind of work you are looking for will determine how you look for work. Some jobs require a resume while other jobs require an in-person visit and an application. Tips for looking for work include:

- Register with EDD Job Service.
- Respond to want ads in the newspaper.
- Contact employers who may have jobs in your field.
- Contact prior employers.
- Tell friends and relatives that you are looking for work.
- Check trade books for your occupation.
- Send resumes.
- Register with placement facilities of a school, college, university or professional organization.

→ **You must register with your union and look for full-time work each week.**

This means that you are required to follow your union's requirements for registering as out of work and you must also look for full-time work on your own to remain eligible for UI benefits.

→ **Register with your union and meet all union reporting requirements and dispatch contacts.**

Since your union controls hiring in your occupation, you must meet all union requirements for dispatch. If you are not in good standing with your union, you may not be eligible for UI benefits.

→ **You must be able to work and available for work each week.**

This means that you are not required to look for work, but you must be able to work and available for work each week to be eligible for UI benefits.

→ **This item does not apply to your claim.**

You are claiming benefits under a special program that does not require a search for work, such as Work Share.

9. **Requalification Requirements:** To requalify for a second claim you must have earned at least (1) \$1300 in one quarter, or (2) at least \$900 in your highest quarter and a total of 1.25 times your high quarter earnings during the benefit year of your original claim. (In some cases, Workers' Compensation or Disability Insurance benefits may be used in place of earnings.)

10. **Employee's Name(s):** This is the name your employer used to report your earnings to EDD. Do not be concerned about minor misspellings in your name as long as the earnings shown are yours.
11. **Employee's Wages for the Calendar Quarter Ending:** These are the four quarters in your base period and the wages your employer(s) reported you earned in each of the quarters. These earnings determine the amount of your UI award. If you told EDD that you worked for a federal agency or in another state when you filed your claim, your wages are being requested from that agency or state. You will receive an amended notice when the federal wages or other state's wages have been added.

If you worked in more than one state, you may be able to combine the wages you earned during your base period into a combined wage claim. Combining these wages could increase your maximum and/or your weekly benefit amount. If you did not tell EDD at the time you filed your claim that you worked in more than one state, call EDD immediately.

If you believe the earnings shown are incorrect or are not your wages, call EDD and request a correction.

12. **Employer Name:** This is the name(s) of the employer(s) who reported the quarterly wages shown in Item 11. If you did not work for an employer shown, or if you worked for an employer(s) that is not shown, call EDD and request a correction.
13. **Totals:** This is the total amount of earnings reported by your employer(s) in each calendar quarter listed in Item 11.

**IF YOU HAVE ANY QUESTIONS ABOUT
YOUR NOTICE OF UNEMPLOYMENT
INSURANCE AWARD, CALL IMMEDIATELY.**

CANCELLING A CLAIM

If you find that you would benefit by waiting until a later date to file your claim, you may be able to cancel this claim. You can cancel your claim up to and including 30 days after the mailing of the Notice of Unemployment Insurance Award if you have not cashed a benefit check or have not been issued a written notice of disqualification. If you have questions regarding claim cancellation or want to cancel your claim, call EDD.

IMPORTANT: Once a claim has been cancelled, it cannot be reestablished with the same beginning date.

WAITING PERIOD

California law requires every person to serve a one week **UNPAID** waiting period. There is only one waiting period during each 52 week claim year. The waiting week is usually the first otherwise payable week in your benefit year (otherwise payable means you would have been eligible for payment in every way but for the waiting period requirement).

There are two exceptions when a week other than the first otherwise payable week is used as the waiting period:

1. If you received benefits the last week of the benefit year of your claim and you filed a second claim starting the following week, the waiting period for the second claim will be taken after the first break in payment status on the new claim.
2. You may receive waiting period credit for your new claim on the last week of your prior claim if:
 - All benefits were previously paid on your old claim, **and**
 - You file a new claim within the last week of the old claim, **and**
 - You are otherwise eligible for benefits for the last week of the old claim.

CLAIMING UNEMPLOYMENT INSURANCE BENEFITS

Your notice of UI award was mailed with this booklet. Your first Continued Claim form is mailed separately. If you do not receive the claim form within 10 days of filing your claim, call EDD and request a duplicate. You cannot be paid UI benefits unless you submit a completed and signed Continued Claim form.

Complete and mail the Continued Claim form on the date shown on the front of the form. Mailing the claim form more than 14 days after the last week ending date on the form could cause you to lose your benefits.

Continued Claim Form Sample

ALLOW 10 DAYS FOR DELIVERY OF CHECK. DETACH THIS STUB FOR YOUR RECORD

CONTINUED CLAIM

ANSWER ALL QUESTIONS. SEE SECTION A. ON BACK FOR EXAMPLES OF HOW TO COMPLETE YOUR ANSWERS. Each question is explained in your Guide to Unemployment Insurance Benefits.

COMPLETE AND MAIL THIS FORM ON

	1ST WEEK		2ND WEEK	
	Begins Ends	Begins Ends	Begins Ends	Begins Ends
1. Were you too sick or injured to work?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If yes, enter the number of days (1 through 7) you were unable to work.	<input type="text"/> (1 - 7)		<input type="text"/> (1 - 7)	
2. Was there any reason (other than sickness or injury) that you could not have accepted full time work each weekday?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Did you look for work?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Did you refuse any work?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Did you begin attending any kind of school or training?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Did you work or earn any money, WHETHER YOU WERE PAID OR NOT?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(If yes, you MUST COMPLETE items a. and b. below)				
a. Enter earnings before deductions here	\$ <input type="text"/>		\$ <input type="text"/>	
b. Report employment or source of earnings information below:				
DATE LAST WORKED	HOURS WORKED	EMPLOYER'S NAME AND MAILING ADDRESS	REASON FOR LEAVING WORKING JOB (WHY ARE YOU STILL UNEMPLOYED?)	
1ST WEEK				
2ND WEEK				
7. If you want federal income tax withheld for the week(s) shown above, mark this block				
8. If you had a change of mailing address or phone number, complete Sec. D. on reverse, and mark this block				

I understand the questions on this form. I know the law provides penalties if I make false statements or withhold facts to receive benefits; my answers are true and correct. I declare under penalty of perjury that I am a U.S. citizen or national, or an alien in satisfactory immigration status and permitted to work by INS. I signed this form after the latest date for which I am claiming benefits.

X
(Your signature is required)

DE 4501-CTO Rev. 5 (4-97) CT-PA306

DETACH AND DISCARD

An explanation of the questions on the form is provided on the following pages.

The EDD uses an Optical Character Recognition (OCR) machine in its payment system. The OCR machine reads numbers, scans the marks on your claim form, and issues your UI check. The OCR machine only reads clearly printed numbers. An example of how to fill in the blocks and write your numbers is on the back of every claim form. If the OCR machine cannot read your form, another Continued Claim form for the same week(s) will be mailed to you to complete. Do not staple the Continued Claim form or include any other mail in the claim form envelope.

If you do not provide an answer to Questions #1 through #6, and leave any of those blocks blank, another claim form will be mailed to you for completion. This will delay benefit payment.

EXPLANATION OF QUESTIONS ON THE CLAIM FORM

1. **Were you too sick or injured to work?** - You must be well enough to work every day of the week to receive full benefits. If you are unable to work because of illness or injury, you must report the number of days that you could not work. Unemployment benefits are paid according to the number of days you are able to work. Your benefits are reduced one-seventh for each day that you cannot work.
2. **Was there any reason (other than sickness or injury) that you could not have accepted full-time work each workday?** - You must be available for work to receive unemployment benefits. Available means you are ready and willing to accept work that matches your occupational skills and educational background. Examples of reasons a person cannot work include lack of child care, lack of transportation, personal business, or being on vacation.
3. **Did you look for work?** - You must follow the work search requirements on your Notice of Unemployment Insurance Award. Work searches may include in-person, mail, phone, or Internet contacts with employers. Failure to follow the instructions may result in loss of benefits for the week. Union members should answer "yes" to this question if you meet your union's reporting and dispatch requirements.

If the block under Question #3 is marked with an "X," list your job contacts in Section B on the back of the form.

4. **Did you refuse any work?** - Answer "yes" if you refused an offer of work from any employer. Union members answer "yes" if you refused a union referral to a job. If you refused work, you will be scheduled for an interview to determine your continued eligibility for benefits.
5. **Did you begin attending any kind of school or training?** - Answer "yes" **only** if you began attending school or training in that week. Afterwards answer "yes" only when a new term begins or you start new classes during one of the weeks. Since attendance in school or training may affect your eligibility for benefits, an interview will be scheduled to determine your continued eligibility.
6. **Did you work or earn any money, WHETHER YOU WERE PAID OR NOT?** - Answer "yes" if you performed any work during a week. All work and earnings must be reported, including:

Back pay award Bonuses Commissions Holiday pay Idle time pay In lieu of notice	Jury fees Paid sick leave Pensions Piece work Residual pay (ask for form DE 4005)	Self-employment Severance pay Strike benefits Tips Vacation pay Witness fees
You must report lodging and meals, or any other payment you receive instead of money when you work. If you are unsure about how to report wages, call EDD.		

If you answered "yes," enter your earnings before taxes in Item a. **NOTE:** Item a. only allows for an entry of up to \$999.99. If your earnings are \$1,000.00 or more in a week enter \$999.99. Enter the last day worked and source of earnings in Item b. If you are still working, write "still working full-time" or "still working part-time." **NOTE:** Item b. Look at the date each week begins and ends. Be careful that your answers in 6b apply only to the weeks shown on the form.

You may be able to work part-time and receive reduced UI benefits, even if your earnings are higher than your weekly benefit amount. You report your total earnings before deductions and EDD will figure the amount to deduct.

- If your weekly earnings are \$100 or less, EDD does not count the first \$25. The amount of earnings over \$25 is subtracted from your weekly benefit amount and you are paid the difference, if any.
- If your weekly earnings are \$101 or more, EDD does not count the first 25 percent of your earnings. The amount of earnings remaining is subtracted from your weekly benefit amount and you are paid the difference, if any.

If you receive Temporary Total Disability, Vocational Rehabilitation Maintenance Allowance, or deductible pension payments, EDD deducts the amount, dollar-for-dollar, from your weekly benefit amount.

NOTE: The EDD has a fraud detection system. If you do not report all earnings for a week that you worked, and you receive benefits, you will be investigated. If EDD determines that you were at fault for not reporting your earnings, you could face administrative and/or **criminal penalties**.

7. **If you want federal income tax withheld for the week(s) shown above, mark this block.** - If you want Federal Income Tax withheld for the weeks shown on your claim form, fill in the answer block on that claim form. If you do not want taxes withheld, leave the answer block blank. Your choice remains in effect only until you send in your next Continued Claim form.

For more information about voluntary Federal Income Tax withholding see page 27.

8. **If you had a change of mailing address or phone number, complete Section D on reverse, and mark this block.** - You must report a change of mailing address to avoid delay in receiving your benefit checks. To report a change of mailing address or phone number, mark the block and print your new address (including ZIP code) or telephone number (including area code) in Section D on the back of the Continued Claim form.

If you move to another state and still want to claim benefits, call 1-800-250-3913 for instructions. Failure to contact the office promptly could result in a delay or loss of your benefits.

The lower portion of your Continued Claim form contains the following statement:

"I understand the questions on this form. I know the law provides penalties if I make false statements or withhold facts to receive benefits; my answers are true and correct. I declare under penalty of perjury that I am a U.S. citizen or national; or an alien in satisfactory immigration status and permitted to work by INS. I signed this form after the latest date for which I am claiming benefits."

You must sign your Continued Claim form and answer all of the questions in order to receive payment. If you are not sure how to answer the questions or are not legally entitled to work in this country, call EDD immediately.

You are responsible for the answers on your Continued Claim form. If you give false information or do not report information that you should report, you may be subject to disqualification and penalties.

If you do not want to claim benefits for the week(s) on the claim form, do not complete or mail the form to EDD.

If you want to reopen your claim after you have stopped claiming benefits, call EDD.

Completing the Back of the Continued Claim Form

Section A / Sección A The following are examples of how to complete your answers to the questions on the front of this form. Los siguientes son ejemplos en como completar sus respuestas a las preguntas en el frente de este formulario.

MARK THE CORRECT ANSWER
 EXAMPLE: IF THE ANSWER IS "YES": Yes ☒ No ☐
 IF THE ANSWER IS "NO": Yes ☐ No ☒

MARQUE LA RESPUESTA CORRECTA
 EJEMPLO: SI LA RESPUESTA ES "SI": SI ☒ NO ☐
 SI LA RESPUESTA ES "NO": SI ☐ NO ☒

Write numbers like this: 0 1 2 3 4 5 6 7 8 9 (b) \$ 3 4 2 5 8
Escriba números como estos:

EXAMPLE: Report earnings of: (a) \$78.10 (b) \$342.58 (c) \$1050.55, like this:
EJEMPLO: Reporte ingresos de: (a) \$78.10 (b) \$342.58 (c) \$1050.55 así: (a) \$ 7 8 . 1 0 (c) \$ 9 9 9 . 9 9

Section B / Sección B If the box under Question 3 on the reverse is marked "X", you must complete the table below to show your work search for the weeks being claimed. Si el cuadrado en la pregunta #3 en el reverso está marcado con una "X", usted debe de completar la tabla a continuación para indicar su búsqueda de trabajo durante la(s) semana(s) que solicita beneficios.

WORK SEARCH RECORD / RECORD DE LOS LUGARES DONDE HA BUSCADO TRABAJO

Date Applied / Fecha en que Solicito Empleo	Company Name / Nombre de la Compañía	Company Address / Dirección de la Compañía	Person Contacted / Persona con quien se Comunicó	Type of Work Applied For / Clase de Trabajo que Solicito	Results: Please explain / Resultado: Por favor Explique

Section C / Sección C Notice to Educational Institution (FOR EMPLOYMENT DEVELOPMENT DEPARTMENT APPROVED TRAINING ONLY)
 Aviso para La Institución Educativa (PARA CURSOS DE ENTRENAMIENTO APROBADO POR EL DEPARTAMENTO DEL DESARROLLO DEL EMPLEO (EDD))

I certify that this individual was enrolled in and satisfactorily pursuing the retraining course of instruction approved by the Employment Development Department during the week(s) shown on the front of this form.

Signature/Title _____ Date _____
 Name of Training Institution _____

If you are on a semester/holiday recess, enter the date you are scheduled to return to school.
 Si Ud. está en vacaciones/finados del semestre escolar, escriba la fecha en que regresará a la escuela: _____

Section D / Sección D New Mailing Address / Nueva Dirección de Correo _____
 New phone - include area code / Nuevo número de teléfono - incluyendo área telefónica _____
 Zip Code / Zona Postal: _____

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Section A - Provides examples of how to complete the claim form. As you can see in EXAMPLE (a), there are only three boxes for the dollar amount earned. If your earnings are \$1,000.00 or more in a week, enter \$999.99 in Item 6. a. on the front of the form.

Section B - If the box in Question 3 is checked on the front of the form, record your job contacts for the week(s) shown.

Section C - After you have been approved by EDD for training benefits, your training facility must complete this section for each week you attend training.

If you are on a semester/holiday recess, enter the date you are scheduled to return to school on the line provided.

Section D - Used to provide a change of address or telephone number (be sure to mark the block in Item 8 on the front of the form).

AVOID PAYMENT DELAYS, MAKE SURE:

- ✓ You signed the form.
- ✓ You answered all questions.
- ✓ Nothing is attached to the form.
- ✓ The form is mailed immediately after the last week-ending date on the form has passed.

UNEMPLOYMENT INSURANCE CHECKS

The EDD mails your UI checks to you from a central location. The check, your new claim form, and a message stub are printed on a three-part form:

The stub portion at the top of the form contains information about your claim and important messages. You must **read, detach and save the stub for your record**.

The middle section of the form is your Continued Claim form. Use it to claim benefits for the next week(s).

Note: If this section is blank, disregard the preprinted reverse side of the form and **do not** mail the form back to EDD.

The bottom portion contains your check. Detach and cash the check where you normally cash checks.

UI CHECKS ARE VALID FOR ONE YEAR FROM DATE OF ISSUE.

If a check is not issued, only your address and the EDD office address will appear in this space. Detach and destroy this portion of the form. It should not be mailed back to EDD with your completed form.

→ **We issue an envelope with your claim form. Mail your claim form, folding it back along the pre-folded line so that the address printed in the lower left hand corner of the Continued Claim form shows through the window of the envelope. Do not mail or take your Continued Claim form to any other address unless instructed to do so.**

If you do not receive your check or a response from EDD within **10 days of mailing your claim form**, or if you have received your check and it has been lost, stolen, or destroyed, call EDD immediately.

UNEMPLOYMENT INSURANCE ELIGIBILITY REQUIREMENT

In order to receive UI benefits you must meet certain eligibility requirements. There is a question regarding your eligibility if you:

- Quit your job.
- Were fired from your job.
- Are out of work due to a strike or lockout.
- Do not have child care.
- Do not have transportation.
- Do not look for work as instructed.
- File your claim late.
- Mail your claim form late.
- Refuse a job.
- Give incorrect information or withhold information.
- Fail to participate in re-employment activities.
- Are a school employee filing a claim during a recess period.
- Are a professional athlete filing a claim during the off-season.
- Are/were not in satisfactory immigration status or legally authorized to work.
- Are attending school during normal working hours for your occupation.
- Are not physically or mentally able to work during normal working hours for your occupation.

If you are scheduled for an interview because there is a question of your eligibility, EDD will call you at the scheduled interview date and time. You have the right to request more time if you need to contact witnesses, gather information, or obtain the advice of a representative. To request more time, call EDD.

The interviewer will ask you questions about the eligibility issue. We record your information and use it to make a decision. If the interview involves an employer, we may contact the employer for additional information. The EDD makes a decision based on all the information available. If you are denied benefits, a written Notice of Determination will be mailed to you. The notice advises you of the reason for EDD's decision and gives you information about your appeal rights.

If you are not available for a scheduled eligibility interview and do not call EDD to arrange another appointment, a decision can be made based on the available facts that may result in denial of your benefits.

PENALTIES

If you willfully give false information or withhold information to claim benefits, EDD will assess a false statement disqualification. A false statement disqualification is a penalty that denies you benefits from 2 to 23 weeks. To end the disqualification, you must first meet all the usual eligibility requirements, **then** serve the penalty by mailing in Continued Claim forms for the number of weeks disqualified. The penalty stays on your record for three years or until served, whichever comes first.

It is illegal to willfully make false statements or knowingly fail to report all facts to receive benefits. Making a false statement or withholding information to receive benefits can be a felony. A person convicted under Section 2101 of the Unemployment Insurance Code will lose the right to collect benefits for 52 weeks. Penalties may include both fines and criminal prosecution.

NOTE: Serving the false statement disqualification does not repay nor reduce the amount of any overpayment.

OVERPAYMENTS

A Notice of Overpayment is mailed to you when you have been paid UI benefits that you were not eligible to receive. The Notice shows the amount of the overpayment and penalties, if any. It explains why you were overpaid and gives you information about your appeal rights.

The EDD classifies overpayments into two categories, non-fraud or fraud:

Non-Fraud: When you have received benefits to which you were not entitled and you are not at fault, the overpayment is considered non-fraud. In some cases, you may not have to repay a non-fraud overpayment. You will receive a notice telling you if the overpayment must be repaid.

Fraud: A fraud overpayment occurs when you knowingly give false information or withhold information and receive benefits that you should not have received. Withholding or giving false information to obtain unemployment insurance benefits are serious offenses that can result in criminal prosecution. With a fraud overpayment, you are assessed a penalty in the amount of 30 percent of the amount of the overpayment and a false statement disqualification of 5 to 23 weeks. Fraud overpayments and penalties must be repaid.

If you do not repay your overpayment promptly, EDD will deduct the money owed from your future weekly unemployment or state disability insurance benefits. This process is referred to as an offset. The EDD may offset up to 100 percent of your benefits. Since EDD cannot offset the penalty portion of an overpayment from your benefits, you must submit a payment to repay the penalty. The EDD may reduce or totally withhold your state income tax refunds, lottery winnings, or any other money owed to you by the state, to repay your overpayment. The EDD may also file a claim against you in court, charge you court costs and interest, and record a lien on your property.

NOTE: Repaying an overpayment does not remove a disqualification. Call EDD for more information.

APPEALING AN EDD NOTICE

You may appeal any written EDD decision. You must file your appeal in writing and you must state the reasons why you disagree with the decision. You may file an appeal by mail by sending a letter to the address on your Notice of Determination. A letter of appeal must include your name, Social Security number, and the reasons why you disagree with the decision.

You have 20 calendar days from the date of the decision to file a timely appeal. You can still appeal even if you miss the 20 day deadline, however, you must state why your appeal is filed late. You will be required to show good cause for delay in filing an appeal. If you do not show good cause for any delay beyond 20 days, your appeal may be dismissed by the Administrative Law Judge.

The Office of Appeals will notify you of the date, time, and place of your hearing. An Administrative Law Judge conducts your hearing. You have the right to review all records affecting the appeal before your hearing begins. Everyone testifies under oath. All testimony is recorded and is subject to cross-examination. The Administrative Law Judge will mail a decision. **If you live in another state, the appeal hearing will be handled by telephone. You do not have to travel to California to attend the appeal hearing.**

If you disagree with the decision of the Administrative Law Judge, you may appeal to the California Unemployment Insurance Appeals Board.

If you are claiming benefits, you must continue to mail your Continued Claim forms to EDD while your appeal is pending. If the Administrative Law Judge decides you are eligible, you will only be paid for the weeks that you sent in Continued Claim forms and met all other eligibility requirements.

REQUESTING COPIES OF YOUR UNEMPLOYMENT INSURANCE DOCUMENTS

If, for personal business reasons, you need copies of UI claim documents, call the EDD Unemployment Insurance numbers listed on page 1 of this handbook.

TRAINING AND OTHER SPECIAL PROGRAMS

California Training Benefits

The California Training Benefits (CTB) program allows you, if qualified, to continue receiving UI benefits while in approved training.

If you are approved for training under the Workforce Investment Act (WIA), Employment Training Panel (ETP), Trade Readjustment Act (TRA) or Work Opportunity and Responsibility to Kids (CalWORKs), you may be potentially eligible for the CTB training program. Contact your local One-Stop Center for the name and location of the training providers in your area. To locate the One-Stop Center nearest you, contact EDD. If you live in a State other than California and have a valid California UI claim, contact EDD for eligibility criteria. To contact EDD, use the telephone number listed on page 1 of this handbook.

In order to be eligible for the CTB program, if you secure training on your own behalf or are not approved for training by either WIA, ETP, TRA, or Cal WORKs, you must meet **all** the following criteria:

- You **must** be eligible for California UI benefits and be out of work for four or more continuous weeks, or unlikely to return to your most recent work place due to plant closure or substantial reduction in work force, or unemployed due to a mental or physical disability preventing the use of existing job skills, or unemployed due to technological changes in your occupation.
- There **must** be a lack of demand for your skills in the local labor market.
- There **must** be a demand for the occupation for which you will receive training.
- Your training course **must** be completed within one year, including scheduled breaks and vacations.
- The training **must** be full time, not less than 20 hours per week, or 12 semester or quarter units.

CTB Training Extension Claims

An extension of CTB training benefits may be available beyond your regular UI claim while you are in approved training. To be eligible for extended training benefits, you **must** ask for information about CTB or apply for CTB training approval **with EDD** no later than the **16th** week of UI benefits paid. If your UI claim award is 16 weeks or less, you **must** ask for information or apply before you receive the **last** UI benefit check. To file an extended training benefits claim, call the telephone number on page 1 of this handbook after you receive your last UI benefit check.

For information about training benefits or how to apply, call the phone number on page 1 of this handbook and speak with a representative.

Trade Adjustment Assistance (TAA) Program

This federally funded program offers benefits to workers unemployed because of imports from other countries. These benefits include:

- Weekly Trade Readjustment Allowances (Basic TRA)
- Additional Weekly Trade Readjustment Allowances (Extended TRA)
- Training
- Job Search Allowances
- Relocation Allowances

Basic TRA: Pays a weekly income benefit after you have received all of your regular UI benefits.

Extended TRA: Pays a weekly income benefit after you have received all of your regular UI benefits and basic TRA. However, this benefit may be paid only if you are attending an approved training program, and your application for such training is filed within 210 days from Department of Labor's (DOL) decision date or your layoff date, whichever is later.

Training: When DOL determines your job loss was caused by foreign imports, you are entitled to one job training program. There is no time limit to receive this training.

Job Search Allowance: When DOL determines your job loss was the result of foreign imports, you have 365 days from DOL's decision date or your layoff date (whichever is later) to apply for these benefits.

Relocation Allowance: If your application is timely, TAA will reimburse a portion of your relocation costs if you have secured suitable employment in a new locality. You have 425 days from DOL's decision date or your layoff date (whichever is later) to apply for these benefits.

The DOL will rule on eligibility for these benefits after receiving a petition filed on behalf of affected workers to determine whether job losses occurred because of foreign imports.

You may obtain a petition for TAA by calling EDD or by calling the Office of Trade Adjustment Assistance with DOL in Washington, D.C., telephone (202) 219-5565.

Petitions may be filed by three workers, their union or their employer.

North American Free Trade Agreement Transitional Adjustment Assistance (NTAA)

This program offers similar benefits to those described under Trade Adjustment Assistance. However, there are some major differences.

The DOL must determine you have lost your job because your employer moved the job to Canada or Mexico, or you lost your job because of imports from Canada or Mexico.

To be eligible for weekly NTAA-TRA benefits you must be attending training by the end of the 16th week of your most recent qualifying layoff from your trade affected employer or have completed training. If you cannot meet this requirement, you still may be eligible for weekly NTAA-TRA benefits if you are attending approved training by the end of the sixth week after DOL determines you are an affected worker.

You may obtain a petition for NTAA from any EDD office. Petitions may be filed by three workers, their union, their employer, or a community-based organization.

For additional information about these programs, call EDD.

Federal-State Extended Benefits Program

The Extended Benefits program becomes effective ONLY when unemployment is very high. This program pays additional benefits to those who qualify and have collected all the money in their regular claims and are not eligible for any other UI claims. THE EDD WILL NOTIFY YOU, by mail and/or through the media, when you become potentially eligible for this benefit.

Under Title 18 of the United States Code, Section 1001, willfully and knowingly concealing a material fact by any trick, scheme, or device, or knowingly making a false statement in connection with an Extended Benefits claim, is a Federal offense. You can be punished with a fine of not more than \$10,000 or imprisoned for not more than five years or both.

Disaster Unemployment Assistance (DUA)

Individuals whose work or self-employment is interrupted because of a disaster and who are not eligible for UI or Disability Insurance benefits, may be eligible for DUA benefits. You can file a claim after EDD announces that DUA benefits are available.

Work Sharing (WS)

The WS program gives employers an alternative to reducing their work force. Before the enactment of the WS program, if employers had to reduce their work force, they had no choice but to lay off workers. Under California's WS program, employers can file WS plans with EDD to reduce the work week of participating employees. Participating employees could receive reduced UI weekly benefits corresponding to the percentage reduction of their work hours.

Everyone benefits under the WS program. Employers keep trained workers during a slowdown and employees keep their jobs.

Partial Claims

Some employers participate in the partial claims program. These employers give the "Notice of Reduced Earnings," form DE 2063, to their full-time employees:

- Who are laid off for no more than two consecutive weeks, **or**
- Whose gross earnings, when reduced by \$25 or 25 percent, whichever is greater, are less than their weekly benefit amount.

Employees use a DE 2063 form to claim benefits instead of the regular Continued Claim form. Mail the form in the envelope provided. The DE 2063 form represents a seven-day period, usually based on the employer's payroll week. Employees remain attached to the employer and do not have to look for other work, but must be able to work and available for work.

OTHER EDD SERVICES

Job Services

At EDD Job Service and partner sites, you can enroll in the CalJOBS Internet based job and resume listing system. With CalJOBS you can produce a quality resume and view a wide variety of job listings within your city or anywhere in the state. If you have Internet access you can also enroll in www.caljobs.ca.gov. The Job Service sites can also provide you with information about labor market conditions, services to veterans, and programs to assist those with barriers to employment.

These services are provided at no cost and are available to job seekers who are legally entitled to reside and work in the United States. For more information, contact the local EDD Job Service office listed in the Government Pages of your telephone directory, or by calling EDD.

Reemployment Services

California has a system to identify claimants for whom few job openings exist and who are, therefore, likely to exhaust their benefits. The EDD schedules those individuals most in need of assistance to an orientation to reemployment services. Once you have been scheduled for an orientation to reemployment services interview, failure to attend can result in loss of UI benefits.

Disability Insurance (DI)

California's State Disability Insurance program provides benefits to eligible workers with a loss of wages when they are unable to do their usual work because of non-work-related illness, injury or pregnancy. You can obtain a DI claim form from the lobby of any EDD Job Service office or by telephoning or writing your local EDD DI office. Your doctor, hospital, or employer may also have the forms available. Please direct your DI questions to an EDD Disability Insurance office.

OTHER IMPORTANT INFORMATION

Child Support Intercept

If you are delinquent in paying a child support obligation that has been filed with a court, we will withhold 25 percent of your weekly benefits. The money will be sent to the County District Attorney's Office that is enforcing the child support order. If you have child support obligations in more than one county, the money deducted from your benefits may be shared by the counties. Contact the office of the District Attorney if you have questions about child support deductions or distribution of the money.

Verification of Right to Work

The Immigration Reform and Control Act of 1986 requires EDD to review the citizen or alien status of all UI claimants. When you file a claim or reopen your present claim, we must ask you to declare, under penalty of perjury, whether you are a citizen or national of the United States, or an alien in a satisfactory immigration status. Satisfactory immigration status means that you are lawfully residing in the United States and are legally authorized to work.

If you are not a United States citizen, you will be asked to provide proof of your immigration status and work authorization.

This may include, but is not limited to:

- Your alien registration card, or
- Other document(s) issued by the Immigration and Naturalization Service (INS), or
- Any document(s) you consider to be proof of your satisfactory immigration status.

The document(s) you present will be verified with INS. You will also be asked to make a declaration about your citizenship or immigration status during the period you earned the wages on which your claim is based.

Alien claimants must show continuing work authorization from the INS. The documents must be presented to the EDD before the expiration date. Once the work authorization has expired and the EDD has no evidence that the work authorization has been extended, the EDD can no longer pay benefits. Benefits will be denied from the expiration date until the extension document is provided.

Whether you are a citizen, national, or alien, you must be ready and able to establish your right to work when you are hired. You may be denied benefits for any week in which we find that you are unable to establish your right to work in the United States.

Verification of Social Security Account Number

The EDD may require proof of your Social Security account number if EDD's records show the wages of more than one person have been reported under that number.

If proof that the Social Security number is yours is necessary, it may be done by submitting a copy of (1) your original Social Security card or (2) a document issued by the Social Security Administration stating the number was issued to you AND a copy of one of the following documents:

- Driver's license or similar document issued for the purpose of identification by a state, if it contains your photograph or other personal identifying information.
- Certificate of birth in the United States or establishing United States nationality at birth.
- United States passport.
- Certificate of United States citizenship.
- Certificate of naturalization.
- Unexpired foreign passport, if the passport has an appropriate, unexpired endorsement of the Attorney General authorizing your employment in the United States; or a resident alien card or other alien registration card, if the card contains a photograph of you or such other personal identifying information as the Attorney General finds by regulations, sufficient for purposes of this subsection and is evidence of authorization of employment in the United States.

Confidentiality

Although federal and state laws prohibit the revealing of information about your employment and your UI claim to your spouse, relatives, friends, non-interested parties and private interest groups, federal legislation requires that such information be made available to state and federal Welfare, Medical Assistance, Food Stamps, Housing and Child Support Enforcement agencies. Confidentiality is the responsibility of all agencies using the information.

Privacy Act Statement

The Privacy Act of 1974 requires that you be furnished this statement because you are asked to provide your Social Security number when filing a UI claim. Your Social Security number is requested under the authority of the Internal Revenue Code of 1954 (26 U.S.C. 85, 6011(a), 6050B, and 6109(a)). Disclosure of your Social Security number for this purpose is mandatory. Should you decline to disclose your Social Security number, your claim for UI benefits will not be processed.

Your Social Security number will be used (1) to process your claim and determine your eligibility for UI, (2) to report your unemployment benefits to the Internal Revenue Service (IRS) as income, (3) for statistical purposes, (4) for cross matching by public assistance agencies or other governmental entities in the official performance of their duties.

Telephone Services

Many EDD services can be accessed by telephone. The Interactive Voice Response System provides general UI information 24 hours a day and information about your check Monday through Saturday, 6 a.m. until midnight, and Sunday from 6 a.m. to 9 p.m., Pacific Standard Time. The EDD's Interactive Voice Response System provides step by step instructions to guide you to the services you want, in English and Spanish.

Missed appointments, appeals, overpayments, and UI claim information are handled by customer service representatives at Information Call Centers Monday through Friday, 8 a.m. to 5 p.m. Mondays are usually our busiest days. **For faster service, call us Tuesday through Thursday to file your claim or to inquire about your claim. You must, however, call by Friday of the week in which you become unemployed to receive credit for that week.**

Outside California: If you reside in another state and your UI benefit claim is against California (California is the state paying the benefits to you) the same telephone services as described above are available to you. The toll free telephone number for a California Interstate claim is: 1-800-250-3913.

For information on employment services in your state, check the Government Pages of your local telephone directory under State Government Offices. Remember that other states have different names for their employment services. In some states the local employment service may contact you directly about job registration and job search services.

Telephone Services for the Deaf and Hearing Impaired

Deaf and hard of hearing customers can call EDD direct on TTY to file for unemployment benefits or get current information on their unemployment claim. Call the TTY number 1-800-815-9387, between 8 a.m. and 5 p.m. Pacific Standard Time, Monday through Friday. TTY users can also use the California Relay Service (CRS) to contact EDD, but they must provide CRS with the telephone number of the local EDD office they wish to contact.

NOTE: The TTY 800 number does not accept voice calls.

Federal Income Tax and Unemployment Insurance Benefits

Unemployment insurance is taxable income and must be reported on your federal income tax return. The EDD will mail you a form 1099G that states the amount of benefits paid to you during the previous year. The 1099G form should arrive by January 31. If you do not receive the 1099G form, you may request a duplicate by calling 1-800-795-0193 or write to EDD, Insurance Accounting Division, MIC 24, P.O. Box 2408, Rancho Cordova, CA 95741-2408. Be sure to include your name, Social Security number, mailing address, and the year for which you are requesting a duplicate 1099G. If you have questions regarding the taxability of UI benefits, contact the IRS.

Voluntary Federal Income Tax Withholding

You may request that federal taxes be withheld from your benefit checks. This option is strictly voluntary; you are not required to have taxes withheld from your benefits. Some important points to consider when you make this choice:

- Unemployment compensation is subject to federal income tax. Annually, the EDD will report your benefits to the IRS.
- Requirements exist pertaining to estimated tax payments. Failure to pay required estimated income tax may result in federal income tax penalties.
- If you elect to have federal income taxes withheld, the amount withheld will be 15% of the adjusted weekly benefit amount. The adjusted weekly benefit amount is your weekly benefit amount minus deductions due to wages earned, illness, or certain other reasons.

1099G

Form 1099G will also show the total federal taxes withheld, if any. If you have questions concerning your tax liability, contact the IRS.



Gray Davis
Governor
STATE OF CALIFORNIA

Grantland Johnson
Secretary
HEALTH AND HUMAN SERVICES AGENCY

Michael S. Bernick
Director
EMPLOYMENT DEVELOPMENT DEPARTMENT

Americans With Disabilities Statement

The California State Employment Development Department (EDD) is a recipient of federal and state funds, is an equal opportunity employer/program, and is in compliance with Section 504 of the Rehabilitation Act and the Americans with Disabilities Act (ADA).

Special requests for alternate formats need to be made by calling the information number listed inside the front cover of this brochure.

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